Amendments to the Specification:

The specification as filed corresponds to the substitute specification filed in parent application serial number 09/577,671 on February 7, 2003.

Please amend the specification filed as follows:

Page 1, at the tope of the page, between the title and the heading BACKGROUND OF THE INVENTION, add the heading and paragraph:

RELATED APPLICATION

This application is a continuation of application serial no. 09/577,671, filed May 25, 2000.

Page 39, please replace the second full paragraph with the following new paragraph:

In this embodiment, the gate insulating film 9A is formed on the surfaces of the p-type well 7 and n-type well by oxidizing the main surface of the water-wafer 1 while setting the heating temperature of the wafer 1 at 850 °C and the water vapor concentration of the water vapor + oxygen mixed gas at 0.8%. The thickness of the gate insulating film 9A is adjusted to less than 5 nm, less than 4 nm and less than 3 nm when the gate lengths of the gate electrode to be formed over the gate insulating film 9A in the subsequent step are 0.25 to 0.2 μ m, 0.18 to 0.14 μ m and 0.13 to 0.1 μ m, respectively. The term "thickness of the gate insulating film 9A" as used herein means an effective film thickness in terms of SiO₂ and it sometimes does not coincide with the actual film thickness.

Page 42, please replace the first full paragraph with the following new paragraph:

FIG. 13 is a graph illustrating the temperature dependence of an equilibrium vapor pressure ratio (P_{H20}/P_{H2}) of redox reaction using a water vapor + hydrogen mixed gas, wherein curves (a) to (e) represent equilibrium vapor pressure ratios of <u>W (tungsten)</u>, Mo (molybdenum), Ta (tantalum), Si and Ti (titanium), respectively.

Page 48, please replace the first full paragraph with the following new paragraph:

After removal of the photoresist film 14 used for processing of the gate electrode 11 by ashing, a dry etching residue or ashing residue which has remained on the surface of the substrate 1 is removed by an etchant such as hydrofluoric acid. As illustrated in FIG. 16, this wet etching not only etches a portion of the gate insulating film 9A in a region other than that under the gate electrode 11 but also causes anisotropic etching and an undercut of the gate insulating film 9A below the side walls of the gate electrode 11, leading to a lowering in the withstand voltage of the gate insulating film 9A. Heat treatment (re-oxidizing treatment) is therefore conducted for regenerating a portion of the gate insulating film 9A etched by the above-described wet etching. With regards-regard to this re-oxidizing treatment, a technique by the present inventors is described in Japanese Patent Application No. HEI 10(1998)-128939, Japanese Patent Application Laid-Open No. HEI 10(1998)-335652 and U.S. Patent No. 99-086568-6,197,702 corresponding thereto.